

North Carolina Department of Revenue
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Form W-2 File Layout Specifications

Purpose of Document

The purpose of this document is to provide the file format instructions and guidance for the electronic filing of Form W-2

What's New

- If Form NC-3 is not filed timely or is not filed in the format prescribed by the Secretary, the taxpayer will be subject to informational return penalties pursuant to G.S. 105-236(a).
 - For failure to File Form NC-3 by the due date of the return, a taxpayer will be assessed a penalty of \$50 per day, up to a maximum of \$1000.
 - For failure to file in the format prescribed by the Secretary, a taxpayer will be assessed a penalty of \$200. For purposes of Form NC-3, the form must be filed electronically using the Department's eNC3 application and must include all required statements, including federal Form W-2.

File Format Requirements

- **Testing File Formats** – Prior to submitting your file, the eNC3 application will allow you to test your file layout and confirm if it's formatted correctly. This will ensure your file will be uploaded successfully without generating an error.
- **Naming Convention for Uploaded Files** - In the root directory, the file name should be "W2REPORT.txt." For each W-2 file that will be uploaded, the file must have a unique file name. If the W-2 file requires multiple uploads within the same submission, name your files W2REPORT_01.txt, W2REPORT_02.txt, etc. This naming convention is a suggested format, however, if your system requires a different format which includes the date and time of the file, please ensure that the each file name includes the form type in the filename (i.e., W200120181259.txt).
- Follow the Social Security Administration (SSA) EFW2 publication in addition to the NCDOR field requirements that are outlined below. The uploaded files must meet the requirements for filing W-2 information as specified in the **SSA EFW2 publication and the NCDOR W-2 filing requirements below** to ensure the files are uploaded successfully.
- NCDOR requires the following records to be included in the W2 file:
 - **RE Record – Employer Record**
 - **RW Record – Employee Record**
 - **RS Record – State Record**

Reminders

- Contact Phone Numbers should not have dashes/hyphens included in the phone number.
- **“RA” Record**
 - The Software Vendor Code (Position 20-23) is a number that is assigned by the National Association of Computerized Tax Processors (NACTP). **DO NOT** enter “99” in this field. If you do not have the Software Vendor Code assigned by NACTP, fill this position with blanks.
 - If you enter “99” in the Software Code field (Position 36-37), you must enter a Software Vendor Code (Position 20-23) that is provided by NACTP. If you do not have the Software Vendor Code assigned by NACTP, the Software Code field (Position 36-37) must be “98” and the Software Vendor Code (Position 20-23) should be blank.
 - Position 501-512 should be blank; this section is reserved for SSA use only.
- **“RS” Record**
 - State Employer Account Number **MUST** be numeric; APPLIEDFOR is not a valid entry. Please reference the eNC3 [FAQ](#) document for information on how to obtain a withholding account number (if applicable).
 - The Delivery Address must be provided, this is the employee’s mailing address.
- **“RO” Record**
 - NCDOR does not require this record, however, Positions 100 – 110 are being populated and should be blank. These fields are reserved for SSA use only.
- **“RT” Record**
 - NCDOR does not require this record, however, Positions 115 – 129 are being populated and should be blank. These fields are reserved for SSA use only.
- Prior year data, original and corrected, must be filed according to these specifications. A separate submission is required for each tax year.
- Please visit the Department’s website at <https://www.ncdor.gov/taxes/withholding-tax/enc3> for more information.

File Layout Specifications

Code RS – State Record (Employee Info.)			
Location	Field Description	Length	Specification
1-2	Record Identifier	2	“RS”
3-4	State Code	2	“37”
10-18	Social Security Number	9	Numeric. Cannot be all zeroes
19-33	First Name	15	
34-48	Middle Name or Initial	15	
49-68	Last Name	20	
73-94	Location Address	22	Enter the employee’s location address (Attention, Suite, Room Number, etc.)
95-116	Delivery Address	22	Enter the employee’s delivery address
117-138	City	22	
139-140	State Abbreviation	2	
141-145	Zip Code	5	
146-149	Zip Code Extension	4	
248-267	State Employer Account No.	20	9 digit NC Employer ID (Withholding account number. Left justify and blank fill this field.) Numeric Only; APPLIEDFOR is not a valid entry
276-286	State Taxable Wages	11	Dollars and cents, decimal implied. Where dollar amount is zero, enter zeroes. Amount fields are right justified. Blanks are not valid entry.
287-297	State Income Tax Withheld	11	Dollars and cents, decimal implied. Where dollar amount is zero, enter zeroes. Amount fields are right justified. Blanks are not valid entry.
298	Vested (Issued by NC Dept. of State Treasurer)	1	“V” ONLY for NC Dept. of State Treasurer

Record length must be 512.

1. Alphanumeric fields should be left justified and blank filled.
2. Amount fields are right justified and zero filled.
3. **The filing deadline for this information is January 31st annually.**